

Exhibit C

In re: W.R. GRACE & CO., et al
OMNIBUS 5: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars*	Claim Class**	Reason For Proposed Disallowance
1	ACQUITEMPS DIV OF ROBERT HALF INTERNATIONAL ATTN: KAREN LIMA 5720 STONERIDGE DR SUITE 3 PLEASANTON CA 94588-2700	01-01151	60	\$2,823.91	(U)	GRACE HAS NEVER OPERATED ANY FRANCHISES IN THE STATE OF CALIFORNIA.
2	ALLIED WASTE INDUSTRIES INC 15880 N GREENWAY HAYDEN LOOP SCOTTSDALE AZ 85260	01-01140	164	UNKNOWN	(U)	NO AGREEMENT UNDER WHICH GRACE IS OBLIGATED TO PAY FOR SITE INVESTIGATION OR REMEDIATION.
3	ARCHER JR, DAVID L 706 W TEXAS IOWA PARK TX 76367	01-01140	602	\$1,541,849.60	(U)	CLAIM IS BASED ON PENDING LITIGATION AGAINST CRYOVAC, WHICH IS NOT A DEBTOR.
4	ARCHER, MICHELLE B 706 W TEXAS IOWA PARK TX 76367	01-01140	604	\$1,910,100.00	(U)	CLAIM IS BASED ON PENDING LITIGATION AGAINST CRYOVAC, WHICH IS NOT A DEBTOR.
5	ARTHUR ANDERSEN LLP 33 W MONROE ST CHICAGO IL 60603-5385	01-01139	2629	\$5,100.00	(U)	CLAIMANT IS UNABLE TO PROVIDE COPY OF INVOICE OR PROOF OF SERVICE.
6	BUI, KENT 3414 NE 22ND AVE PORTLAND OR 97220	01-01139	1570	BLANK	(U)	GRACE DOES NOT SELL PRODUCTS TO HOME DEPOT IN THIS MARKET.
7	BUREAU OF CUSTOMS AND BORDER PROTECTION 6026 LAKESIDE BLVD PO BOX 68911 INDIANAPOLIS IN 46268	01-01140	8742	UNKNOWN UNKNOWN	(P) (U)	ATTACHMENT TO CLAIM INDICATES A ZERO BALANCE DUE.
8	CHEMSTATION MID-ATLANTIC ATTN: DAVID SINGER 4615 HOLLINS FERRY RD STE A BALTIMORE MD 21227	01-01139	1585	\$430.84	(U)	INVOICE DOES NOT BELONG TO GRACE. THE "SOLD TO" NAME ON INVOICE IS INTERNATIONAL PETROLEUM CORP. OF MD.
9	CHL ADMINISTRATION INC PO BOX 6029 PORTLAND OR 97228	01-01139	851	UNKNOWN	(U)	CLAIM HAS NO LEGAL OR FACTUAL BASIS.
10	CITY OF CAMBRIDGE MASSACHUSETTS C/O STEPHEN D ANDERSON ESQ ANDERSON & KREIGER LLP 43 THORNDIKE ST CAMBRIDGE MA 02141	01-01140	4720	\$14,829,000.00	(U)	MATERIALS PLACED ON RUSSELL FIELD BY MBTA CONTRACTOR NOT GRACE AND GROUNDWATER FLOW IS FROM RUSSELL FIELD TO GRACE PROPERTY.

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

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11 CITY OF CAMBRIDGE MASSACHUSETTS C/O STEPHEN D ANDERSON ESQ ANDERSON & KREIGER LLP 43 THORNDIKE ST CAMBRIDGE MA 02141	01-01139 W.R. GRACE & CO.	4722	\$14,829,000.00	(U)	MATERIALS PLACED ON RUSSELL FIELD BY MBTA CONTRACTOR NOT GRACE AND GROUNDWATER FLOW IS FROM RUSSELL FIELD TO GRACE PROPERTY.
12 COASTAL CONSTRUCTION PRODUCTS INC CORPORATE HEADQUARTERS 1901 SERVICE ST JACKSONVILLE FL 32207	01-01140 W.R. GRACE & CO.- CONN.	8555	\$6,021,857.00	(P)	NO CURRENT DAMAGES.
13 COVERALL OF CHICAGO 3202 A WOODCREEK DOWNERS GROVE IL 60515	01-01139 W.R. GRACE & CO.	1681	\$142.62	(U)	BALANCE REPRESENTS A SHORT PAY ON POST PETITION INVOICE 243562. THE INVOICE WAS SHORT PAID BECAUSE 2 DAYS OF SERVICE WERE NOT PROVIDED.
14 CROSSROADS INDUSTRIAL PARK INC C/O SCOTT ESTELLE PRESIDENT PO BOX 220 WEEDSPORT NY 13166	01-01139 W.R. GRACE & CO.	874	UNKNOWN	(U)	EPA HAS SAMPLED SITE AND ISSUED A "NO FURTHER ACTION" LETTER.
15 DAP PRODUCTS INC DBA DAP INC FINANCE DEPT 2400 BOSTON ST #200 BALTIMORE MD 21224	01-01139 W.R. GRACE & CO.	12990	\$429,798.91	(U)	\$620 K LETTER OF CREDIT DRAWN DOWN BY NJDEP IN 5/02.
16 DAVIS COUNTY ASSESSOR PO BOX 618 FARMINGTON UT 84025	01-01151 DEL TACO RESTAURANTS, INC.	2251	\$2,456.19	(S)	GRACE DID NOT HAVE A DEL TACO IN CENTERVILLE.
17 DE LAGE LANDEN FINANCIAL SERVICES INC 1111 OLD EAGLE SCHOOL RD WAYNE PA 19087	01-01139 W.R. GRACE & CO.	7723	\$10,473.22	(U)	LEASE WAS ENTERED INTO POST-PETITION.
18 DE LAGE LANDEN FINANCIAL SERVICES INC F/K/A TOKAI FINANCIAL 1111 OLD EAGLE SCHOOL RD WAYNE PA 19087	01-01139 W.R. GRACE & CO.	7724	\$270,344.01	(U)	LEASE WAS ENTERED INTO POST-PETITION.
19 DEPARTMENT OF THE TREASURY- INTERNAL REVE 31 HOPKINS PLAZA ROOM 1150 BALTIMORE MD 21201	01-01139 W.R. GRACE & CO.	15360	\$10,177.92	(P)	NOT A GRACE CLAIM.

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20	DEPT OF REVENUE STATE OF MISSOURI STATE OF MISSOURI BOX 475 JEFFERSON CITY MO 65105	01-01140	590 W.R. GRACE & CO.- CONN.	\$1,081.37	(A)	AMENDED RETURN WAS FILED 12/01 WITH NET EFFECT OF ZERO DUE.
21	DILLINGHAM-MANSON JOINT VENTURE MANSON CONSTRUCTION ATTN PRESIDENT 5209 E MARGINAL WAY S SEATTLE WA 98124	01-01139	14050 W.R. GRACE & CO.	UNKNOWN	(U)	NO CURRENT DAMAGES.
22	DILLINGHAM-MANSON JOINT VENTURE MANSON CONSTRUCTION ATTN PRESIDENT 5209 E MARGINAL WAY S SEATTLE WA 98124	01-01139	14051 W.R. GRACE & CO.	UNKNOWN	(U)	NO CURRENT DAMAGES.
23	EDWARD C WHITNEY & SONS INC PO BOX 474 WILMINGTON MA 01887	01-01139	1253 W.R. GRACE & CO.	\$941.00	(U)	CLAIM FILED AGAINST EMERSON & CUMMINGS, INC. WHICH IS NOT A GRACE DEBTOR.
24	EXHIBIT SURVEYS INC D&B RMS BANKRUPTCY SERVICES PO BOX 5126 TIMONIUM MD 21094	01-01139	423 W.R. GRACE & CO.	\$2,600.00	(U)	CLAIM REQUESTS DOWN PAYMENT WHICH GRACE DID NOT AGREE TO PAY. INVOICE REDUNDANT TO CLAIM 1317.
25	FIRST NORTHERN STAR LLC C/O JOHN D DEMMY ESQ STEVENS & LEE PC 300 DELAWARE AVE 8TH FLR STE 800 WILMINGTON DE 19801	01-01139	13949 W.R. GRACE & CO.	UNKNOWN	(U)	SPECULATIVE CLAIM. NO CURRENT LIABILITY. THERE ARE NO DEFAULTS UNDER ASSIGNMENT DOCUMENTS OR LEASE.
26	GEORGIA DEPT OF REVENUE DEPT OF REVENUE PO BOX 38143 ATLANTA GA 30334	01-01198	583 CC PARTNERS	\$35,500.00 \$7,500.00	(P) (U)	BUSINESS WAS DIVESTED IN JULY 1999. GRACE NOT LIABLE FOR WITHHOLDING TAXES AFTER THAT TIME PERIOD.
27	GRAYBAR ELECTRIC COMPANY INC 299 GARLINGTON RD GREENVILLE SC 29615	01-01139	1265 W.R. GRACE & CO.	\$522.56	(U)	CLAIM OMIT'S CREDIT MEMO (#170002382 TOTTALLING \$977.08). NET CREDIT BALANCE DUE GRACE OF \$454.52.
28	HAGEN, STREIFF, NEWTON & OSHIRO 4667 MACARTHUR BLVD STE 400 NEWPORT BEACH CA 92660	01-01139	661 W.R. GRACE & CO.	\$7,481.72	(U)	SERVICE NOT REQUESTED OR AUTHORIZED.

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29	HAGEN, STREIFF, NEWTON & OSHIRO 4667 MACARTHUR BLVD STE 400 NEWPORT BEACH CA 92660	01-01139 W.R. GRACE & CO.	662	\$21,168.00	(U)	SERVICE NOT REQUESTED OR AUTHORIZED.
30	HANMER, LYNN K 7709 GROVEWOOD DR LAKE WORTH FL 33467	01-01140 W.R. GRACE & CO.- CONN.	1709	\$5,000.00	(P)	NO BASIS FOR CLAIM. LETTER STATES THAT AWARDS WOULD NOT BE GIVEN OUT DUE TO MERGER.
31	HUGHES ASSOCIATES INC CCG 317 S BRAND BLVD GLENDALE CA 91204	01-01139 W.R. GRACE & CO.	680	\$10,000.00	(U)	FILED BY COLLECTION AGENCY. NO KNOWN LIABILITY TO THIS ENTITY.
32	INTERTAPE POLYMER CORP 110 E MONTEE DE LIESSE ST LAURENT H4T1N4 CANADA	01-01139 W.R. GRACE & CO.	1836	\$12,005.00	(U)	CREDITOR WAS TO ISSUE A CREDIT MEMO FOR THIS AMOUNT DUE TO QUALITY PROBLEMS WITH PRODUCT.
33	KANEB PIPE LINE OPERATING PARTNERSHIP LP EDWARD D DOHERTY 2435 N CENTRAL EXPWY STE 700 RICHARDSON TX 75080	01-01140 W.R. GRACE & CO.- CONN.	4208	\$6,250,258.00	(U)	PER MERGER AGREEMENT, GRACE'S ENVIRONMENTAL INDEMNITY TO KANEB EXPIRED 5 YEARS AFTER CLOSING DATE OF 12/21/92.
34	MARSHALLS OF MA INC 770 COCHITUATE RD ATTN LEGAL DEPARTMENT - SUSAN BEAUMONT FRAMINGHAM MA 000001701	01-01140 W.R. GRACE & CO.- CONN.	13233	UNKNOWN	(A)	NO CURRENT LIABILITY. SPECULATIVE CLAIM FILED IN CONNECTION WITH 2 LEASES THAT HAVE NOT YET BEEN ASSUMED OR REJECTED.
35	MASSACHUSETTS BAY TRANSPORTATION AUTHORI C/O MICHAEL CROSSEN DAVID C FIXLER RUBIN AND RUDMAN LLP 50 ROWES WHARF BOSTON MA 000002110	01-01140 W.R. GRACE & CO.- CONN.	9693	UNKNOWN	(U)	MATERIALS PLACED ON RUSSELL FIELD BY MBTA CONTRACTOR NOT GRACE AND GROUNDWATER FLOW IS FROM RUSSELL FIELD TO GRACE PROPERTY.
36	NC DEPT OF ENVIRONMENTAL AND NATURAL RESOURCES, SUPERFUND SECTION, DIVISION OF WASTE MANAGEMENT ATTN: W WALLACE FINLATOR JR NC DEPT OF JUSTICE PO BOX 629 RALEIGH NC 27602-0629	01-01139 W.R. GRACE & CO.	13298	\$1,966,000.00	(U)	NO RECORDS TO SHOW THAT GRACE MADE LEAD CHAMBER SULFURIC ACID AT SITE.

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37 NEW ENGLAND CONSTRUCTIN CO INC DUFFY & SWEENEY LTD ONE TURKS HEAD BLDG STE 1200 PROVIDENCE RI 000002903	01-01139	14396 W.R. GRACE & CO.	\$127,327.42	(U)	NO KNOWN SALES TO CLAIMANT.
38 OFFICE DEPOT INC ROBBIE SMITH ACCS 2200 OLD GERMANTOWN RD DELRAY BEACH FL 33445	01-01139	443 W.R. GRACE & CO.	\$4,758.17	(U)	THE INVOICES SUBMITTED WITH THIS CLAIM ALSO APPEAR WITH CLAIM #444.
39 PEARSON SR, PETER P PO BOX 26301 TUCSON AZ 85726	01-01139	2281 W.R. GRACE & CO.	\$741,600.00	(U)	NO INJURY MANIFEST.
40 PERINI CORPORATION C/O JEFFREY R PORTER ESQUIRE MINTZ LEVIN COHN FERRIS ET AL ONE FINANCIAL CENTER BOSTON MA 02111	01-01140	4704 W.R. GRACE & CO.- CONN.	UNKNOWN	(U)	MATERIALS PLACED ON RUSSELL FIELD BY MBTA CONTRACTOR NOT GRACE AND GROUNDWATER FLOW IS FROM RUSSELL FIELD TO GRACE PROPERTY.
41 PETERS SMITH & CO C/O CHARLES C TRASCHER III PO BOX 2055 MONROE LA 71207	01-01139	9689 W.R. GRACE & CO.	\$50,000.00	(U)	NO BASIS FOR THE CLAIM.
42 PITNEY BOWES CREDIT CORPORATION ATTN RECOVERY DEPT 27 WATERVIEW DR SHELTON CT 06484-4361	01-01139	15164 W.R. GRACE & CO.	\$51,244.00	(U)	PER MEMO FROM PITNEY BOWES CREDIT CORPORATION DATED 2/9/04, GRACE DOES NOT OWE PITNEY BOWES FOR ANY PRE-PETITION INVOICES.
43 PITNEY BOWES CREDIT CORPORATION ATTN RECOVERY DEPT 27 WATERVIEW DR SHELTON CT 06484-4361	01-01139	15366 W.R. GRACE & CO.	\$20,708.76	(U)	PER MEMO FROM PITNEY BOWES CREDIT CORPORATION DATED 2/9/04, GRACE DOES NOT OWE PITNEY BOWES FOR ANY PRE-PETITION INVOICES.
44 PITNEY BOWES CREDIT CORPORATION 27 WATERVIEW DR SHELTON CT 06484-5151	01-01139	2708 W.R. GRACE & CO.	\$1,001.58	(U)	PER MEMO FROM PITNEY BOWES CORPORATION DATED 2/9/04, GRACE DOES NOT OWE PITNEY BOWES FOR ANY PRE-PETITION INVOICES.

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45	PRINCIPAL LIFE INSURANCE COMPANY C/O STEPHEN G SKRIVANEK ESQ THE PRINCIPAL FINANCIAL GROUP 711 HIGH ST DES MOINES IA 50392	01-01139	13302 W.R. GRACE & CO.	UNKNOWN	(S)	PURSUANT TO ASSIGNMENTS OF LEASE TO LESSEE AND DECLARATION OF MERGER OF FEE AND LEASEHOLD INTERESTS IN 1999, THE LEASE WAS EXTINGUISHED.
46	PRINCIPAL LIFE INSURANCE COMPANY C/O STEPHEN G SKRIVANEK ESQ THE PRINCIPAL FINANCIAL GROUP 711 HIGH ST DES MOINES IA 50392	01-01139	13303 W.R. GRACE & CO.	UNKNOWN	(S)	NO CURRENT LIABILITY. SPECULATIVE CLAIM.
47	PRINCIPAL LIFE INSURANCE COMPANY C/O STEPHEN G SKRIVANEK ESQ THE PRINCIPAL FINANCIAL GROUP 711 HIGH ST DES MOINES IA 50392	01-01139	13304 W.R. GRACE & CO.	\$438,445.00	(S)	CLAIM FILED BY LENDER UNDER FEE MORTGAGE. LOAN MATURED ON 10/1/03 AND WAS PAID OFF IN FULL.
48	ROCCO & ZWEIFACH C/O SAMUEL BARKIN HELLER EHRMAN WHITE & MCAULIFFE LLP 120 W 45TH ST NEW YORK NY 10036	01-01139	1205 W.R. GRACE & CO.	\$19,454.00	(U)	OBLIGATION OWED TO CLIENT AND NOT LAW FIRM.
49	SAP AMERICA INC BROWN & CONNERY LLP ATTN: STEPHANIE NOLAN DEVINEY PO BOX 539 360 HADDON AVENUE WESTMONT NJ 08108	01-01140	161 W.R. GRACE & CO.- CONN.	\$2,250.00	(U)	PAID BY GRACE EMPLOYEE VIA CORPORATE AMEX CARD.
50	SNACK INC C/O NEWCO MANAGEMENT COMPANY LLC ATTN: VAHE MELKONIAN 6320 CANOGA AVE #1430 WOODLAND HILLS CA 91367	01-01139	5740 W.R. GRACE & CO.	\$543,258.00	(U)	NO CURRENT LIABILITY. CLAIM IS FOR 1 YEAR'S RENT UNDER 12 LEASES GUARANTEED BY GRACE, NONE OF WHICH ARE IN DEFAULT.
51	SOLVAY MINERALS INC 3333 RICHMOND AVE HOUSTON TX 77098	01-01140	410 W.R. GRACE & CO.- CONN.	\$56,894.70	(U)	CLAIM ASSIGNED TO FIDELITY & DEPOSIT. SEE CLAIM #593.

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52 SOUTHERN CALIFORNIA EDISON COMPANY ATTN: CREDIT & PAYMENT SERVICES 2131 WALNUT GROVE AVE ROSEMEAD CA 91770	01-01139 W.R. GRACE & CO.	6	\$16,100.53	(U)	CLAIMANT STATED IN TELEPHONE CALL THAT THE CLAIM SHOULD HAVE BEEN WITHDRAWN.
53 STATE OF OHIO ENVIRONMENTAL PROTECTION A C/O TIMOTHY J KERN ASST ATTY GEN ENVIRONMENTAL ENFORCEMENT SECTION 30 E BROAD ST 25TH FL COLUMBUS OH 43215-3428	01-01140 W.R. GRACE & CO.- CONN.	9557	UNKNOWN	(P)	NON-OWNED SITE. GRACE SOLD PROPERTY IN 1987 WITH INDEMNIFICATION TO PURCHASER.
54 SUFFOLK COUNTY TREASURER C/O OFFICE OF ROBERT J CIMINO SUFFOLK COUNTY ATTORNEY H LEE DENNISON BLDG 100 VETERANS MEMORIAL HWY HAUPPAUGE NY 11788-0099	01-01139 W.R. GRACE & CO.	370	\$27,124.09	(S)	PER CLAIMANT TAXES ARE PAID UP-TO-DATE.
55 SVERDRUP CIVIL INC ATTN: MICHAEL J HIGGINS CHIEF OPERATING OFFICER 13723 RIVERPORT DRIVE MARYLAND HEIGHTS MO 63043	01-01139 W.R. GRACE & CO.	576	UNKNOWN	(U)	MATERIALS PLACED ON RUSSELL FIELD BY MBT CONTRACTOR PERINI NOT GRACE AND GROUNDWATER FLOW IS FROM RUSSELL FIELD TO GRACE
56 TEXAS COMMISSION ON ENVIRONMENTAL QUALITY OFFICE OF THE ATTORNEY GENERAL BANKRUPTCY & COLLECTIONS PO BOX 12548 AUSTIN TX 78711-2548	01-01194 REMEDIUM GROUP, INC.	5539	UNKNOWN	(U)	WORK IS BEING DONE BY THE RESPONSIBLE PARTY.
57 TEXAS COMMISSION ON ENVIRONMENTAL QUALITY OFFICE OF THE ATTORNEY GENERAL BANKRUPTCY & COLLECTIONS PO BOX 12548 AUSTIN TX 78711-2548	01-01185 HOMCO INTERNATIONAL, INC.	5540	UNKNOWN	(U)	WORK IS BEING DONE BY THE RESPONSIBLE PARTY.
58 WEATHERFORD INTERNATIONAL INC ATTN: BURT MARTIN 515 POST OAK BLVD STE 600 HOUSTON TX 77027	01-01139 W.R. GRACE & CO.	1694	\$351,758.00	(A)	GRACE HAS COMPLETED REMEDIATION TO MAXIMUM EXTENT PRACTICABLE.

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59	WEATHERFORD INTERNATIONAL INC ATTN: BURT MARTIN 515 POST OAK BLVD STE 600 HOUSTON TX 77027	01-01185	1695 HOMCO INTERNATIONAL, INC.	\$351,758.00	(A)	GRACE HAS COMPLETED REMEDIATION TO MAXIMUM EXTENT PRACTICABLE.
60	WEATHERFORD INTERNATIONAL INC ATTN: BURT MARTIN 515 POST OAK BLVD STE 600 HOUSTON TX 77027	01-01139	1719 W.R. GRACE & CO.	\$351,758.00	(U)	GRACE HAS COMPLETED REMEDIATION TO MAXIMUM EXTENT PRACTICABLE.
61	WEATHERFORD INTERNATIONAL INC ATTN: BURT MARTIN 515 POST OAK BLVD STE 600 HOUSTON TX 77027	01-01185	1720 HOMCO INTERNATIONAL, INC.	\$351,758.00	(U)	GRACE HAS COMPLETED REMEDIATION TO MAXIMUM EXTENT PRACTICABLE.
62	WEEDSPORT ASSOCIATES LLC C/O SCOTT ESTELLE PRESIDENT CROSSROADS INDUSTRIAL PARK INC PO BOX 220 WEEDSPORT NY 13166	01-01139	873 W.R. GRACE & CO.	UNKNOWN	(U)	EPA HAS SAMPLED SITE AND ISSUED A "NO FURTHER ACTION" LETTER.
totals:				\$468,025.28	(S)	
				\$704,597.37	(A)	
				\$6,072,534.92	(P)	
				\$44,445,652.55	(U)	

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